Docket No.: 251072US3RD

SPIVAK
MCCLELLAND
MAIER
&
NEUSTADT
BC.

OBLON

ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/810,715

Applicants: Yuusuke SATO, et al.

Filing Date: March 29, 2004 For: FUEL CELL SYSTEM

Group Art Unit: 1745 Examiner: Lewis, Ben

SIR:

Attached hereto for filing are the following papers:

Provisional Election

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,

MAJER & NEUSTADT, P.Q.

Eckhard H. Kuesters

Registration No. 28,870

Customer Number

22850

(703) 413-3000 (phone) (703) 413-2220 (fax) I:\ATTY\EHK\25's\251072US\251072US-PTO CVR LTR.DOC